

**Exhibit 4**

**IRS Form 843**

**Claim for Refund**

Form **843**  
(Rev. August 2011)  
Department of the Treasury  
Internal Revenue Service

# Claim for Refund and Request for Abatement

OMB No. 1545-0024

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) J. J. Powell, Inc.	Your social security number
Address (number, street, and room or suite no.) 109 W. Presqueisle Street	Spouse's social security number
City or town, state, and ZIP code Philipsburg, PA 16866	Employer identification number (EIN) 25-1099474
Name and address shown on return if different from above	Daytime telephone number 814-342-3190

**1 Period.** Prepare a separate Form 843 for each tax period or fee year.  
From July 1, 2009 to September 30, 2009

**2 Amount to be refunded or abated:**  
\$ 40,756.89

**3 Type of tax or fee.** Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

☐ Employment ☐ Estate ☐ Gift ☒ Excise ☐ Income ☐ Fee

**4 Type of penalty.** If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: 6675

**5a Interest, penalties, and additions to tax.** Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

- ☐ Interest was assessed as a result of IRS errors or delays.
- ☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.
- ☒ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

**b Date(s) of payment(s) ▶** November 7, 2012

**6 Original return.** Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945  
☐ 990-PF ☐ 1040 ☐ 1120 ☐ 4720 ☐ Other (specify) ▶ 720 and 8849

**7 Explanation.** Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

Exemption certificates were maintained for a period not to exceed 12 calendar quarters in accordance with Treasury Regulation 48.4041-15 (b) as opposed to 12 calendar months in accordance with Publication 510.

See attached appeal for additional information

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.) VP Date 11/8/12

Paid Preparer Use Only	Print/Type preparer's name Cloyd F. Van Hook	Preparer's signature <u>[Signature]</u>	Date <u>11/13/12</u>	Check <input type="checkbox"/> if self-employed	PTIN P01359726
	Firm's name ▶ Guarisco & Cordes, LLC	Firm's EIN ▶ 800067322			
	Firm's address ▶ 301 St. Charles Ave., Ste. 250, New Orleans, LA 70130	Phone no. 504-587-7007			

Attached to the Form 843 was a copy of the Formal Protest which is included as  
Exhibit B to this Complaint.